



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

NOTICE

RE: PROPOSED RULE 560-11-6-.09 "Table of Conservation Use Land Values."

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Chapter 560-11-6 of the Rules and Regulations of the State of Georgia by repealing current Rule 560-11-6-.09, entitled "Table of Conservation Use Land Values." and adopting a new Rule with the same name and number to replace it.

Attached with this notice is an exact copy and synopsis of the proposed Rule. The proposed Rule is being adopted under the authority of O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4 and 48-5-269.

The Department of Revenue shall consider the adoption of the proposed Rule at 10 am on February 27, 2006 in Suite 15210 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

The Department must receive all comments regarding the proposed Rule from interested persons no later than 10 am February 27, 2006. Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. N.E., Suite 15300, Atlanta, GA 30345-3205. Electronic comments must be sent to regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-6651. **Please reference "Notice Number PT-2006-1" on all comments.**

Dated: January 23, 2006

Bart L. Graham
Commissioner, Department of Revenue

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE PROPERTY TAX DIVISION

CHAPTER 560-11-6 CONSERVATION USE PROPERTY

560-11-6-.09 Table of Conservation Use Land Values.

The purpose of the proposed amendments to Revenue Rule 560-11-6-.09 is to establish the 2006 taxable year table of values for the current use value of bona fide conservation use property under O.C.G.A. § 48-5-269 for the nine Conservation Use Valuation Areas within the state.

**RULES
OF
DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION**

**CHAPTER 560-11-6
CONSERVATION USE PROPERTY**

560-11-6-.09 Table of Conservation Use Land Values.

~~For the purpose of prescribing the current use values for conservation use land, the state shall be divided into the following 9 Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):~~

~~—(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 585, W2 526, W3 477, W4 438, W5 402, W6 374, W7 351, W8 323, W9 294, A1 1060, A2 1003, A3 927, A4 850, A5 769, A6 688, A7 612, A8 537, A9 462;~~

~~—(b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 792, W2 716, W3 647, W4 586, W5 540, W6 507, W7 478, W8 440, W9 400, A1 1161, A2 1035, A3 921, A4 815, A5 730, A6 653, A7 585, A8 533, A9 478;~~

~~—(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 792, W2 716, W3 647, W4 586,~~

~~W5 540, W6 495, W7 417, W8 340, W9 285, A1 884, A2 803,
A3 721, A4 639, A5 558, A6 504, A7 414, A8 347, A9 294;~~

~~—(d) CUVA #4 counties: Carroll, Chattahoochee, Clayton,
Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar,
Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding,
Talbot, Taylor, Troup, and Upson. Table of per acre values: W1-
572, W2 513, W3 465, W4 427, W5 372, W6 347, W7 302, W8-
262, W9 215, A1 726, A2 650, A3 597, A4 534, A5 469, A6-
390, A7 338, A8 264, A9 192;~~

~~—(e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts,
Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson,
Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach,
Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs,
Washington, Wheeler, and Wilkinson. Table of per acre values:
W1 489, W2 452, W3 416, W4 381, W5 346, W6 310, W7 273,
W8 237, W9 198, A1 539, A2 470, A3 437, A4 400, A5 357, A6-
305, A7 252, A8 199, A9 147;~~

~~—(f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia,
Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie,
Richmond, Screven, and Warren. Table of per acre values: W1-
483, W2 444, W3 405, W4 369, W5 331, W6 293, W7 255, W8-
216, W9 178, A1 611, A2 535, A3 491, A4 452, A5 400, A6 334,
A7 273, A8 210, A9 150;~~

~~—(g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur,
Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman,
Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and
Webster. Table of per acre values: W1 518, W2 471, W3 429,
W4 387, W5 341, W6 299, W7 255, W8 210, W9 167, A1 709,
A2 643, A3 572, A4 499, A5 428, A6 359, A7 279, A8 214, A9-
146;~~

~~—(h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1-562, W2-509, W3-457, W4-405, W5-354, W6-302, W7-251, W8-199, W9-163, A1-716, A2-678, A3-612, A4-547, A5-481, A6-416, A7-323, A8-262, A9-195;~~

~~—(i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1-567, W2-513, W3-465, W4-414, W5-361, W6-312, W7-260, W8-209, W9-163, A1-664, A2-641, A3-575, A4-513, A5-450, A6-387, A7-323, A8-259, A9-195.~~

For the purpose of prescribing the current use values for conservation use land, the state shall be divided into the following 9 Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1-602, W2-541, W3-491, W4-451, W5-414, W6-385, W7-361, W8-332, W9-302, A1-1,091, A2-1,033, A3-954, A4-875, A5-792, A6-708, A7-630, A8-553, A9-475;

(b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1-815, W2-737, W3-666, W4-603, W5-556, W6-522, W7-492, W8-453, W9-412, A1-1,195, A2-1,066, A3-948, A4-839, A5-751, A6-672, A7-602, A8-548, A9-492;

(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1-815, W2-737, W3-666, W4-603, W5-556, W6-509, W7-429, W8-350, W9-293, A1-910, A2-827, A3-742, A4-658, A5-574, A6-519, A7-426, A8-357, A9-302;

(d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1-589, W2-528, W3-478, W4-439, W5-383, W6-357, W7-311, W8-269, W9-221, A1-747, A2-669, A3-614, A4-550, A5-483, A6-401, A7-348, A8-271, A9-197;

(e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1-503, W2-465, W3-428, W4-392, W5-356, W6-319, W7-281, W8-244, W9-203, A1-555, A2-484, A3-450, A4-412, A5-367, A6-314, A7-259, A8-204, A9-151;

(f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1-497, W2-457, W3-417, W4-380, W5-340, W6-301, W7-262, W8-222, W9-183, A1-629, A2-551, A3-505, A4-465, A5-412, A6-344, A7-281, A8-216, A9-154;

(g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1-533, W2-485, W3-441, W4-398, W5-351, W6-307, W7-262, W8-216, W9-172, A1-730,

A2-662, A3-589, A4-513, A5-440, A6-369, A7-287, A8-220, A9-150;

(h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1-578, W2-524, W3-470, W4-417, W5-364, W6-311, W7-258, W8-204, W9-167, A1-737, A2-698, A3-630, A4-563, A5-495, A6-428, A7-332, A8-269, A9-200;

(i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1-584, W2-528, W3-478, W4-426, W5-371, W6-321, W7-267, W8-215, W9-167, A1-683, A2-660, A3-592, A4-528, A5-463, A6-398, A7-332, A8-266, A9-200.

Authority O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4 and 48-5-269.